What is claimed is:

1. A method of manufacturing a stacked-gate flash memory, comprising:

forming a first dielectric layer on a semiconductor substrate as a tunneling dielectric;

forming a first conductive layer on said first dielectric layer;

patterning said first dielectric layer, said first conductive layer and said substrate to form a trench in said substrate;

forming an isolation into said trench;

removing a portion of said isolation to a surface of said first conductive layer;

removing a portion of said first conductive layer, thereby forming a cavity between two of said isolation;

forming a second conductive layer along a surface of said cavity and said isolation;

removing a portion of said second conductive layer to a surface of said isolation, wherein said second conductive layer and said first conductive layer act as a floating gate;

forming a second dielectric layer on a surface of said floating gate; and

forming a third conductive layer on said second dielectric layer as a control gate.

2. The method of Claim 1, wherein said isolation is removed by chemical mechanical polishing.

- 3. The method of Claim 1, wherein said first conductive layer is removed by high selectivity etching.
- 4. The method of Claim 1, wherein said second conductive layer is removed by chemical mechanical polishing.
- 5. The method of Claim 1, wherein said first dielectric layer comprises oxide.
- 6. The method of Claim 1, wherein said isolation comprises oxide.
- 7. The method of Claim 1, wherein said second dielectric layer comprises oxide/nitride.
- 8. The method of Claim 1, wherein said second dielectric layer comprises oxide/nitride/oxide.
- 9. The method of Claim 1, wherein said first conductive layer comprises polysilicon.
- 10. The method of Claim 1, wherein said second conductive layer comprises polysilicon.
- 11. The method of Claim 1, wherein said third conductive layer comprises polysilicon.
 - 12. A stacked-gate flash memory comprising:
 - a substrate having a trench formed therein;
- a tunneling oxide formed on a surface of said substrate and adjacent to said trench;

- a first part of a floating gate formed on said tunneling gate;
- a raised isolation filler formed in said trench and protruding over an upper surface of said first part of said floating gate, thereby forming a cavity between two adjacent raised isolation filler;
- a second part of said floating gate formed along a surface of said cavity to have a U-shaped structure in cross sectional view, wherein the high level of said U-shaped structure is the same with the one of said raised isolation filler;
- a dielectric layer conformally formed on a surface of said second part of said floating gate; and
 - a control gate formed on said dielectric layer.
- 13. The stacked-gate flash memory of Claim 12, wherein said raised isolation filler includes oxide.
- 14. The stacked-gate flash memory of Claim 12, wherein said first part of said floating gate includes polysilicon.
- 15. The stacked-gate flash memory of Claim 12, wherein said second part of said floating gate includes polysilicon.
- 16. The stacked-gate flash memory of Claim 12, wherein said dielectric layer includes oxide/nitride/oxide.

17. The stacked-gate flash memory of Claim 12, wherein said dielectric layer includes oxide/nitride.